

BUDGET REVIEW COMPOSITE RATING FORM
GFOA Distinguished Budget Presentation Awards Program

fiscal period beginning October 2014

document number B9933662 3,116

At least two of the three reviewers must rate the document proficient or outstanding ratings on all four overall categories and all mandatory criteria in order for the document to receive the award.

Information	Does Not		
Not Present	Satisfy	Proficient	Outstanding
(1)	(2)	(3)	(4)

			✓	✓	*
		✓	✓	✓	
		✓	✓	✓	*
		✓	✓	✓	*

Introduction and Overview

- * C1 Table of contents (mandatory)
- P1 Strategic goals & strategies
- P2 Short-term organization-wide factors influencing decisions
- * P3 Priorities and issues (mandatory)
- * C2 Budget Overview (mandatory)

		✓	✓	✓	*
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	*
		✓	✓	✓	*

Financial Structure, Policy, and Process

- * O1 Organization chart (mandatory)
- F1 Fund descriptions and fund structure
- O2 Department/fund relationship
- F2 Basis of Budgeting
- * P4 Financial policies (mandatory)
- * P5 Budget process (mandatory)

		✓	✓	✓	*
		✓	✓	✓	*
		✓	✓	✓	*
		✓	✓	✓	*
		✓	✓	✓	

Financial Summaries

- * F3 Consolidated financial schedule (mandatory)
- * F4 Three (four) year consolidated and fund financial schedules (mandatory)
- * F5 Fund balance (mandatory)
- * F6 Revenues (mandatory)
- F7 Long-range financial plans

		✓	✓	✓	*
		✓	✓	✓	
		✓	✓	✓	*

Capital & Debt

- * F8 Capital expenditures (mandatory)
- F9 Impact of capital investments on operating budget
- * F10 Debt (mandatory)

		✓	✓	✓	*
		✓	✓	✓	*
		✓	✓	✓	
		✓	✓	✓	

Departmental Information

- * O3 Position summary schedule (mandatory)
- * O4 Department descriptions (mandatory)
- O5 Unit goals and objectives
- O6 Performance measures

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

Document-wide Criteria

- C3 Statistical/supplemental section
- C4 Glossary
- C5 Charts and graphs
- C6 Understandability and usability

		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	
		✓	✓	✓	

- Overall as a policy document
- Overall as a financial plan
- Overall as an operations guide
- Overall as a communications device

yes	no
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

SPECIAL CAPITAL RECOGNITION - outstanding ratings by all three reviewers on F#8 & F#9

SPECIAL PERFORMANCE MEASURE RECOGNITION - outstanding ratings by all three reviewers on O#6

1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications
	Grade			
* C1				4
P1	3			
P2	3			
* P3	3			
* C2				3
* O1			4	
F1		3		
O2			3	
F2		3		
* P4	4			
* P5	4			
* F3		3		
* F4		3		
* F5		3		
* F6		3		
F7		3		
* F8		4		
F9		3		
* F10		3		
* O3			3	
* O4			3	
O5			3	
O6			3	
C3				3
C4				4
C5				3
C6				3
	3			
		3		
			3	
				3

Criteria Description

Introduction and Overview

- Table of contents (mandatory)
- Strategic goals & strategies
- Short-term organization-wide factors influencing decisions
- Priorities and issues (mandatory)**
- Budget Overview (mandatory)**

Financial Structure, Policy, and Process

- Organization chart (mandatory)**
- Fund descriptions and fund structure
- Department/fund relationship
- Basis of Budgeting
- Financial policies (mandatory)**
- Budget process (mandatory)**

Financial Summaries

- Consolidated financial schedule (mandatory)**
- Three (four) year consolidated and fund financial schedules (mandatory)**
- Fund balance (mandatory)**
- Revenues (mandatory)**
- Long-range financial plans

Capital & Debt

- Capital expenditures (mandatory)**
- Impact of capital investments on operating budget
- Debt (mandatory)**

Departmental Information

- Position summary schedule (mandatory)**
- Department descriptions (mandatory)**
- Unit goals and objectives
- Performance measures

Document-wide Criteria

- Statistical/supplemental section
- Glossary
- Charts and graphs
- Understandability and usability

- Overall as a policy document**
- Overall as a financial plan**
- Overall as an operations guide**
- Overall as a communications device**

Name of Entity:
City of San Angelo
Reviewer ID
254
Fiscal Year: 2014-2015

State/Province:
Texas
Document Number:
Record Number

Introduction and Overview

- C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document. **4 - Comments:** *The table of contents is good; nice and clear.*
- P1. The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **3 - Comments:** *Good discussion of strategic plan, goals and strategies, addressing the long-term issues and concerns of the government; would be useful to elaborate on them a little.*
- P2. The document should describe the entity's short-term factors that influence the decisions made in the development of the budget for the upcoming year. Put the grade and comments here. **3 - Comments:** *Good discussion of the factors that influence the budget decisions of the government, much of which is contained in the budget message.*
- P3. **Mandatory:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section). **3 - Comments:** *The budget message is good and clear, highlighting the issues, concerns, and priorities for the upcoming budget year.*
- C2. **Mandatory:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or as a separate budget-in-brief document. **3 - Comments:** *Good overview of significant budgetary items and trends.*

Financial Structure, Policy, and Process

- O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity. **4 - Comments:** *Good organizational chart; nice and clear.*
- F1. The document should include and describe all funds that are subject to appropriation. **3 - Comments:** *Good discussion of funds the government currently maintains.*
- O2. The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate. **3 - Comments:** *Good use of narratives, tables, and schedules throughout the document.*
- F2. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **3 - Comments:** *Good discussion of basis of budgeting.*

- P4. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies. **4 - Comments:** *Good discussion of organization-wide financial policies; nice and clear.*
- P5. **Mandatory:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption. **4 - Comments:** *Good discussion of the budget process, including the calendar; nice and clear.*

Financial Summaries

- F3. **Mandatory:** The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization. **3 - Comments:** *Good summary of revenues and expenditures.*
- F4. **Mandatory:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year. **3 - Comments:** *Good summary; covers the requisite years.*
- F5. **Mandatory:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation (fund equity if no governmental funds are included in the document). **3 - Comments:** *Good discussion of changes in fund balances; covers the requisite years.*
- F6. **Mandatory:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 - Comments:** *Good discussion of major revenue sources and their underlying trends.*
- F7. The document should explain long-range financial plan and its effect upon the budget and the budget process. **3 - Comments:** *No formal discussion of any long-range financial plan and/or its effect on the budget and the budget process; however, the document includes a good summary of revenues and expenditures through 2015; it needs to extend it beyond 2015 to have a sound long-range financial plan.*

Capital & Debt

- F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **4 - Comments:** *Good discussion of capital improvement activities, their projected costs, and sources of funding; nice and clear.*
- F9. The document should describe if and to what extent significant nonrecurring capital expenditures will affect the entity's current and future operating budget and the services that the entity provides. **3 - Comments:** *Good discussion of the impact the capital expenditures will have on current and future operations of the government.*

- F10. **Mandatory:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations. **3 - Comments:** *Good discussion of government debt policy, debt schedule, and payment structure; would be useful to add a little on legal debt limit and also the effect the existing debt levels have on current operations of the government.*

Departmental Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **3 - Comments:** *Good summary of position counts; covers the requisite years.*
- O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units. **3 - Comments:** *Good summary of activities, services, and functions, as carried out by various units of government.*
- O5. The document should include clearly stated goals and objectives of organizational units (e.g., departments, divisions, offices or programs). Put the grade and comments here. **3 - Comments:** *Good discussion of goals and objectives.*
- O6. The document should provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs. **3 - Comments:** *Good summary of performance measures; covers the requisite years.*

Document-wide Criteria

- C3. The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided. **3 - Comments:** *Good supplementary information about the government and the community it serves.*
- C4. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. **4 - Comments:** *The glossary of terms is good; nice and clear.*
- C5. Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident. **3 - Comments:** *Good mixture of graphs and charts.*
- C6. The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs. **3 - Comments:** *Good document, overall; simple and easy to follow.*

Reviewer ID S402
 Name of Entity City of San Angelo
 Record Number 195524001

Document Number B9933662
 State/Province TX
 Order Rec'd Number 3116

1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

Please rate each criterion and each overall category

	Policy	Financial	Operations	Communications	Criteria Description
	Grade				
* C1				4	Introduction and Overview
P1	4				Table of contents (mandatory)
P2	3				Strategic goals & strategies
* P3	3				Short-term organization-wide factors influencing decisions
* C2				3	Priorities and issues (mandatory)
					Budget Overview (mandatory)
					Financial Structure, Policy, and Process
* O1			3		Organization chart (mandatory)
F1		3			Fund descriptions and fund structure
O2			3		Department/fund relationship
F2		3			Basis of Budgeting
* P4	4				Financial policies (mandatory)
* P5	3				Budget process (mandatory)
					Financial Summaries
* F3		3			Consolidated financial schedule (mandatory)
* F4		3			Three (four) year consolidated and fund financial schedules (mandatory)
* F5		3			Fund balance (mandatory)
* F6		3			Revenues (mandatory)
F7		4			Long-range financial plans
					Capital & Debt
* F8		3			Capital expenditures (mandatory)
F9		3			Impact of capital investments on operating budget
* F10		3			Debt (mandatory)
					Departmental Information
* O3			3		Position summary schedule (mandatory)
* O4			3		Department descriptions (mandatory)
O5			3		Unit goals and objectives
O6			4		Performance measures
					Document-wide Criteria
C3				4	Statistical/supplemental section
C4				3	Glossary
C5				3	Charts and graphs
C6				3	Understandability and usability
	3				Overall as a policy document
		3			Overall as a financial plan
			3		Overall as an operations guide
				3	Overall as a communications device

Return this rating sheet and your narrative comments to the Budget Awards Program (budgetawards@gfoa.org)

Reviewer ID: S402
Name of Entity: City of San Angelo
Record Number: 195524001

Document Number: B9933662
State/Province: TX

SCORING NARRATIVE

Introduction and Overview

C1: The City's electronic budget aligns its page references to its Table of Contents and the location criteria guide. As a result, information can be found quickly and efficiently. Through this effort, the budget document demonstrates a concern for transparency in its communications with residents. A foundation on which to build and successfully develop an appropriate structure for the balance of the presentation is established.

P1: The budget provides the reader with a comprehensive approach to strategic planning developing both a vision and the steps to achieve it into the overall discussion. The effort to incorporate strategic planning within the operational structure of the budget provides a superior backdrop. Strategies supporting goals and objectives are developed throughout the organization. The presentation provides the objectives necessary to achieve long-term goals which are developed in response to the City's overall vision. The narrative gives these objectives substance by incorporating Council directives through specific actions. The integration of form with function is impressive.

P3: The budget offers a discussion of the immediate needs of the next budget year. However, the presentation limits its vision to narrow internal perspective. The danger in doing this reflects on the sustainability of the community. The economic reality facing San Angelo is related to issues on a national and global scale. Failing to offer the readers of the budget a broader perspective as to how a range of influences may impact the future of revenues and expenditures can be misleading.

The geographical reality of the City influences the establishment of priorities. Issues often center on the dominant economic aspect of the community. For instance, the price of oil is no longer a local phenomenon. It is a global reality and the City must offer insights into how changes in prices may influence revenue streams. More narrative about the future, long-term impacts of policy issues, economic factors, regulatory and legislative challenges is required. It is important to quantify, in very specific terms, how future revenues and expenditures could be affected by these impacts.

Financial Structure, Policy, and Process

O2: The budget document offers revenue deployment for specific funds. However, the criterion seeks a level of analysis to provide the public with an understanding of how various departments are funded. This is necessary in arriving at some recognition of the availability of resources for continuing operations when specific revenue sources are under pressure. A matrix that plots various funds versus departments is necessary to achieve the aggregate function.

P4: The budget provides an excellent presentation of entity-wide financial policies. The parameters for operations and governance develop a strong base for decision-making. The financial perspective facilitates other discussions throughout the narrative. This information provides a superior understanding of budget formation.

Financial Summaries

F3: The budget provides an appropriate overview of the City's financial condition. The presentation is balanced and gives enough information to allow for a review of the various budget components. It is possible to move from revenues to expenditures within each Department and fund type.

F6: The budget offers a good structural presentation of revenue sources. The narrative offers substantive information on topics critical to understanding future revenue streams of the City. From providing solid definitions to explaining the City's methodology for estimating revenues, the document provides a large amount of substantive information. The projections would have more validity if they vetted by revenue models utilizing forward-looking indicators. This would better allow the City to prepare for economic uncertainty moving forward. Revenue projections must take the global economic realities into consideration to be meaningful.

F7: The presentation develops long-range financial plans as part of its basic approach to budgeting. When a forward-looking perspective is part of the budget methodology, it becomes a natural extension of what is being examined. Others could look to the City's budget for guidance in how to accomplish this. The reader recognizes the level of difficulty involved in achieving this type of approach. The only missing part is the incorporation of a revenue model.

Capital & Debt

F10: The budget offers a discussion of the City's debt service and the principles that govern it. The narrative gives a systematic review of the necessary financial information to understand the financing of the City's Capital Improvement Program. The consolidated debt instrument tables are a critical piece to understanding the future commitment of resources.

Department Information

O5: The budget offers a basic discussion of unit goals and objectives. However, the linkage of these goals and objectives to the set of Commission-mandated strategic directives is not clear. Incorporating short-term entity-wide goals and objectives into broader long term directives is necessary to demonstrate how the overall vision is carried through to the unit level. The strength of the document's performance measures is drawn from this association with quantifiable objectives that have specific timeframes.

O6: The budget offers a variety of performance measures which gauges, at a basic level, operational effectiveness. The comprehensive amount of measures and indicators provided makes the presentation superior. However, more could be done to highlight the relationship between the performance measures and the City's stated goals and objectives. The measures should provide insight into what each Department or unit does with its budget allocation. To be effective in determining goal achievement, measures must count outcomes as opposed to outputs.

Document-wide Criteria

C3: The budget document offers an excellent package of statistical and supplemental data necessary to provide a solid foundation for the budget discussion. A comprehensive demographic analysis of the population is very helpful in understanding programmatic choices. The information on economic development and local business operations allows a better understanding of the City's resources offering a greater degree of transparency.

C6: The budget presentation offers the reader a good discussion of the overall approach to the delivery of municipal services. The document provides an appropriate structure and format. The readers of the document are given a level of information to make judgments on how the City is spending its money and the issues that impact that effort. This reader looks forward to reviewing next year's budget.

1 = Information not present, 2= Does not satisfy criterion, 3=Proficient, 4= Outstanding

Please rate each criterion and each overall category

Policy *Financial*
Operations *Communications*

Criteria Description

Introduction and Overview

* C1				4	Table of contents (mandatory)
P1	3				Strategic goals & strategies
P2	3				Short-term organization-wide factors influencing decisions
* P3	3				Priorities and issues (mandatory)
* C2				3	Budget Overview (mandatory)

Financial Structure, Policy, and Process

* O1			3		Organization chart (mandatory)
F1		4			Fund descriptions and fund structure
O2			4		Department/fund relationship
F2		3			Basis of Budgeting
* P4	3				Financial policies (mandatory)
* P5	3				Budget process (mandatory)

Financial Summaries

* F3		4			Consolidated financial schedule (mandatory)
* F4		3			Three (four) year consolidated and fund financial schedules (mandatory)
* F5		3			Fund balance (mandatory)
* F6		3			Revenues (mandatory)
F7		3			Long-range financial plans

Capital & Debt

* F8		3			Capital expenditures (mandatory)
F9		3			Impact of capital investments on operating budget
* F10		3			Debt (mandatory)

Departmental Information

* O3			3		Position summary schedule (mandatory)
* O4			3		Department descriptions (mandatory)
O5			3		Unit goals and objectives
O6			3		Performance measures

Document-wide Criteria

C3				3	Statistical/supplemental section
C4				4	Glossary
C5				3	Charts and graphs
C6				3	Understandability and usability

	3				Overall as a policy document
		3			Overall as a financial plan
			3		Overall as an operations guide
				3	Overall as a communications device

Name of Entity: **City of San Angelo**
Reviewer ID **R 203**
Fiscal Year:

State/Province: **TX**
Document Number **B9933662**
Record Number **195524001**

Introduction and Overview

- C1. **Mandatory:** The document shall include a table of contents that makes it easier to locate information in the document. **4 – outstanding – The budget included a good table of contents including hyperlinks to content in the document.**
- P1. The document should include a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **3 – proficient – The budget includes organization wide goals for the city.**
- P2. The document should describe the entity’s short-term factors that influence the decisions made in the development of the budget for the upcoming year. **3 – proficient – The budget describes the challenges, and goals of the city for the budget period.**
- P3. **Mandatory:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (*e.g., transmittal letter, budget summary section*). **3 – proficient – A budget message was provided with a summary of the issues facing the organization.**
- C2. **Mandatory:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (*e.g., executive summary*) or integrated within the transmittal letter or as a separate budget-in-brief document. **3 – proficient - The budget includes good summary information that compliments the message and leads into the rest of the document.**

Financial Structure, Policy, and Process

- O1. **Mandatory:** The document shall include an organization chart(s) for the entire entity. **3 – proficient – The document includes a good entity wide organization chart.**
- F1. The document should include and describe all funds that are subject to appropriation. **4 – outstanding - The document describes the appropriated funds including an illustration of the fund structure.**
- O2. The document should provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate. **4 – outstanding – The relationship of the fund and organizational structure is very clear.**
- F2. The document shall explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **3 – proficient – The budget describes the basis of budgeting and contrast it with the accounting basis.**
- P4. **Mandatory:** The document should include a coherent statement of entity-wide long-term financial policies. **3 – proficient – the budget includes good financial policies.**
- P5. **Mandatory:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption. **3 – proficient – the budget describes the process and includes a schedule to visually illustrate the budget process.**

Financial Summaries

- F3. **Mandatory:** The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization. **4 – outstanding – the budget provided financial summary of revenues and expenditures including schedules which summarized the revenues by type and expenditures by program or some other category for the city as a whole. The financial plan is very clear.**
- F4. **Mandatory:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the

proposed budget year. **3 – proficient - the budget includes very good financial histories in the context of the financial schedules.**

- F5. **Mandatory:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation (fund equity if no governmental funds are included in the document). **3 – proficient - the budget includes illustrations of the changes to fund balances along with a brief discussion of the implications.**
- F6. **Mandatory:** The document shall describe major revenue, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 – proficient – the budget includes descriptions and good discussions of the major revenues.**
- F7. The document should explain long-range plans and its affect upon the budget and the budget process. **4 – outstanding - The budget includes a very good discussion of long-range financial plans including extensive forecasts, trends or other data reflective of the future operating budgets.**

Capital & Debt

- F8. **Mandatory:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **3 – proficient – Capital plans for the city are described. The major projects are described clearly.**
- F9. The document should describe if and to what extent significant nonrecurring capital expenditures will affect the entity's current and future operating budget and the services that the entity provides. **3 – proficient – the document describes the impact of the capital improvements on future operating budgets.**
- F10. **Mandatory:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations. **3 – proficient – The debt program for your entity is clear as well as the principle and interest payments for the budget period.**

Departmental Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **3 – proficient – personnel summaries for the city as a whole are included in the budget along with brief descriptions of the personnel characteristics in the budget.**
- O4. **Mandatory:** The document shall describe activities, services or functions carried out by organizational units. **3 – proficient – the budget includes operating descriptions for each major operating units in the budget.**
- O5. The document should include clearly stated goals and objectives of organizational units (*e.g., departments, divisions, offices or programs*). **3 – proficient – The organizational unit's goals are included as part of the departmental sections.**
- O6. The document should provide objective measures of progress toward accomplishing the school's mission as well as goals and objectives for specific units and programs. **3 – proficient – good performance measures are included in some of the department narratives in the budget. Look to include performance measures in more of the department narratives.**

Document-wide Criteria

- C3. The document should include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided. **3 – proficient – good supplemental information is included in the document to help set the stage for understanding the budget.**
- C4. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. **4 – outstanding – the budget includes a good glossary of typical terms and acronyms unique to this budget. The index is a nice feature.**

- C5. Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident. **3 – proficient – The document includes good charts and graphs which help provide understanding of the budget.**
- C6. The document should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs. **3 – proficient – The budget document looks good.**

Nice job!